

ATTN: Private Investor

The following is a brief description of the process to purchase a tax lien from Yellowstone County. **It is your responsibility to study state statute and retain legal counsel.**

The County holds its annual tax lien sale in July. It is advertised for 3 weeks in the *Billings Gazette* starting approximately 1 month prior to the sale. You are not required to register to purchase a tax lien at the sale. The sale is conducted on a “first come, first serve” basis. **Purchaser priority is determined by when the Treasurer’s Office receives both payment for the tax lien and proof of mailing of the notice of intent to purchase the tax lien. For payments and notices received by mail priority is determined by the order the envelopes are opened. Payments and notices will not be accepted before 9:00 am the day of sale. The County will not hold payments or notices until the date of sale.** The County will accept personal checks, cash or cashier’s checks for payment.

Before you purchase a tax lien, you must notify the property owner by certified mail of your intent to purchase the tax lien from the County. The notice (sample attached) must state the date of notice, name and mailing address of the owner of record, the tax code number, the legal description and the name of the tax certificate purchaser. You must provide the notice of intent at least 2 weeks before you purchase the tax lien and not more than 60 days before you purchase the tax lien. If the property owner does not pay the delinquent taxes, you may purchase the tax lien. When you purchase the tax lien, you must provide the County with proof that you mailed by certified mail notice to the property owner of your intent to purchase the tax lien. The cost to mail the notice by certified mail will not be reimbursed if the property owner pays the delinquent taxes prior to the purchase. The purchaser is responsible to research each property they want to purchase a tax lien on.

Once the tax sale certificate reaches maturity, the purchaser may begin the process to receive a tax deed to the property. When a tax sale certificate reaches maturity depends on whether the property is improved or unimproved and whether a rural special improvement district or a special improvement district encumbers the property. To obtain a tax deed, the purchaser must obtain a title report and provide notice to all parties with an interest in the property that if they do not pay the delinquent taxes, including penalties, interest and costs within 60 days of receipt of the notice that he may receive a tax deed. If no party with an interest in the property pays the delinquent taxes, including penalties, interest and costs; the County will issue the purchaser a tax deed. The purchaser must provide notice of the notice to the County within 30 days after the notice is sent. Legal fees are not considered a cost. The County recommends after a purchaser receives a tax deed that the purchaser pursue a quiet title action. The County will not assist you with the tax deed process or quiet title action.

Yellowstone County does not offer legal help or advice to the purchasers of tax liens. We offer the TSC (tax sale certificate) list for each year, a printed list is available for viewing only in the Treasurer’s Office. A list is also available on our website, www.co.yellowstone.mt.gov. The Montana statutes are published and distributed by the Montana Legislative Services Division, Capitol Bldg. Rm. 110, 1301 E 6th Avenue, P.O. Box 201706, Helena, MT, 59620-1706, phone 406/444-3064; internet <http://leg.state.mt.gov>. Yellowstone County’s website is www.co.yellowstone.mt.gov or our phone number is 406-256-2802, our fax number is 406-254-7928 or you can email mbigday@co.yellowstone.mt.gov.

NOTICE OF CERTIFICATE OF TAX SALE

THIS NOTICE IS VERY IMPORTANT

(NAME PURCHASER) gives notice to (NAME OWNER), the owner of the property located at (ADDRESS), legally described as (DESCRIPTION), that if (NAME OWNER) does not pay the delinquent taxes plus penalties, interest and costs owed by (DATE), (NAME PURCHASER) intends to purchase the tax lien on the property from Yellowstone County. If you have any questions, please contact the Yellowstone County Treasurer's Office. The failure to pay the delinquent taxes plus penalties, interest and costs could eventually result in (NAME OWNER) losing ownership of the property. See Sections 15-17-212(3) and 15-17-323(5) of the Montana Code Annotated.

THIS COULD RESULT IN THE LOSS OF YOUR PROPERTY LISTED BELOW

Please direct any questions to: Yellowstone County Treasurers Office
217 N 27 ST., Box 35010
Billings, MT 59107-5010
406/256-2802

Owner of Record: _____

Owner of Record's
Mailing Address: _____

Legal Description: _____

Tax Code #: _____

Geocode: _____

Date of Notice: _____

Certified Mail Receipt # _____

Signature of Interested Purchaser: _____
Of the Tax Sale Certificate

Printed Name of the Purchaser: _____
Of the Tax Sale Certificate